

(2.) The *Officers' Rights Declaration Act 1928\** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act may be cited as the *Officers' Rights Declaration Act 1928-1933*.

2. The Schedule to the Principal Act is amended by inserting therein, after the words "Northern Australia Act 1926, ss. 13, 14, 39.", the words "Northern Territory (Administration) Act 1910-1933, ss. 17, 17A, 17B."

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\* Act No. 16 of 1928.

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## EXCISE TARIFF.

### No. 20 of 1933.

#### An Act relating to Duties of Excise.

[Assented to 21st November, 1933.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1.—(1.) This Act may be cited as the *Excise Tariff 1933*.

Short title  
and citation.

(2.) The *Excise Tariff 1921-1928\** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff 1921-1933*.

2. The Schedule to the Principal Act is amended as set out in the Schedule to this Act, and Duties of Excise are hereby imposed in accordance with the first-mentioned Schedule as amended by the last-mentioned Schedule.

Amendment of  
Tariff.

3.—(1.) The time of the imposition of the Duties of Excise imposed by this Act, except in respect of items in the Schedule to this Act in respect of which a later date is specified, is the twenty-sixth day of February, One thousand nine hundred and thirty-two, at

Time of  
imposition of  
Duties of Excise.

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\* Act No. 26, 1921, as amended by No. 28, 1924; No. 28, 1926, and No. 4 of 1928.

nine o'clock in the forenoon, reckoned according to standard time in the Territory for the Seat of Government, and this Act shall be deemed to have come into operation at that time.

(2.) The time of the imposition of the Duties of Excise imposed by this Act in respect of items in the Schedule to this Act in respect of which a date later than the twenty-sixth day of February, One thousand nine hundred and thirty-two is fixed, is the later date so fixed, at nine o'clock in the forenoon, reckoned according to standard time in the Territory for the Seat of Government.

**Imposition  
of Duties.**

4. Each Duty of Excise specified in the Schedule to this Act in relation to an item contained therein, is hereby imposed in accordance with the Schedule as from such time as is specified in the last preceding section as the time of imposition of the Duty of Excise in respect of that item, and that duty shall be deemed to have been imposed at that time, and the Duties of Excise imposed by this section shall be charged, collected and paid to the use of the King for the purposes of the Commonwealth, on the following goods, namely :—

- (a) All goods dutiable under the Schedule to this Act and manufactured or produced in Australia after the times when such duties are deemed to have been imposed ; and
- (b) All goods dutiable under the Schedule to this Act and manufactured or produced in Australia before the times when such duties are deemed to have been imposed, and which were at those times subject to the control of the Customs, or to Excise supervision, or in the stock, custody or possession of, or belonging to, any distiller or manufacturer thereof, and on which no duty of Excise had been paid before the times when such duties are deemed to have been imposed.

**Validation of  
collection of  
certain higher  
duties.**

5. Notwithstanding anything contained in the foregoing provisions of this Act, where the duty which would be payable on any goods under the *Excise Tariff* 1921-1928 is higher than the duty payable under the Schedule to this Act, such higher duty shall be charged, collected and paid to the use of the King for the purposes of the Commonwealth, on all such goods entered for home consumption prior to the date of assent to this Act, and no refund shall be given of any duty paid or deposited at such higher rate :

Provided that no higher duty than that set out in the Schedule to this Act shall, in pursuance of this section, be charged on any goods, entered for home consumption prior to the date of assent to this Act, on which, with the consent of the Minister, a duty lower than the higher duty authorized by this section was paid or deposited at the time of such entry.

## THE SCHEDULE.

## AMENDMENTS TO THE SCHEDULE TO THE EXCISE TARIFF 1921-1928.

## EXCISE DUTIES.

Articles.	Rate of Duty.
1. By omitting the whole item and inserting in its stead the following item :— “ 1. Beer—	
(A) Ale, Porter, and other Beer, containing not less than 2 per cent. of proof spirit . . . . . per gallon	2s.
(B) Any other fermented liquors n.e.i. containing not less than 2 per cent. of proof spirit which may by Proclamation be declared dutiable under this item . . . . . per gallon	2s.”
2. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—	
“ (A) Brandy, distilled wholly from wine, the fermented juice of fresh grapes, by a pot-still or similar process at a strength not exceeding 40 per cent. over proof, matured by storage in wood for a period of not less than two years and certified by an officer to be pure brandy . . . . . per proof gallon	28s.”
By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—	
“ (B) Blended Brandy, distilled wholly from wine, the fermented juice of fresh grapes, and containing not less than 25 per cent. of pure spirit (which has been separately distilled from wine, the fermented juice of fresh grapes, by a pot-still or similar process at a strength not exceeding 40 per cent. over proof), the whole being matured by storage in wood for a period of not less than two years, and certified by an officer to be brandy so blended and matured . . . . . per proof gallon	29s.
And on and after 25th May, 1933	
(B) Blended Brandy, distilled wholly from wine, the fermented juice of fresh grapes, and containing not less than 25 per cent. of pure spirit (which has been separately distilled from wine, the fermented juice of fresh grapes, by a pot-still or similar process at a strength not exceeding 40 per cent. over proof), the whole being matured by storage in wood for a period of not less than two years, and certified by an officer to be brandy so blended and matured . . . . . per proof gallon	28s.”
By omitting the whole of sub-item (C) (twice occurring) and inserting in its stead the following sub-item :—	
“ (C) Apple Brandy, distilled wholly from apple cider and Brandies distilled from other approved fruit juices by a pot-still or similar process at a strength not exceeding 40 per cent. over proof, matured by storage in wood for a period of not less than two years, and certified by an officer to be pure apple or pure fruit brandy . . . . . per proof gallon	29s.
And on and after 25th May, 1933	
(C) Apple Brandy, distilled wholly from apple cider and Brandies distilled from other approved fruit juices by a pot-still or similar process at a strength not exceeding 40 per cent. over proof, matured by storage in wood for a period of not less than two years, and certified by an officer to be pure apple or pure fruit brandy . . . . . per proof gallon	28s.”
By omitting the whole of sub-item (D) and inserting in its stead the following sub-item :—	
“ (D) Whisky, distilled wholly from barley malt by a pot-still or similar process at a strength not exceeding 45 per cent. over proof, matured by storage in wood for a period of not less than two years, and certified by an officer to be pure malt whisky . . . . . per proof gallon	28s.
And on and after 1st October, 1935	
(D) Whisky, distilled wholly from barley malt by a pot-still or similar process at a strength not exceeding 45 per cent. over proof, matured by storage in wood for a period of not less than three years, and certified by an officer to be pure malt whisky . . . . . per proof gallon	28s.”

## EXCISE DUTIES—continued.

Articles	Rate of Duty.
2.—continued.	
By omitting the whole of sub-item (x) and inserting in its stead the following sub-item :—	
“(x) Blended Whisky, distilled partly from barley malt and partly from other grain, containing not less than 25 per cent. of pure barley malt spirit (which has been separately distilled by a pot-still or similar process at a strength not exceeding 45 per cent. over proof), the whole being matured by storage in wood for a period of not less than two years, and certified by an officer to be whisky so blended and matured per proof gallon	28s.
And on and after 5th October, 1933	
(x) (1) Australian Blended Whisky, distilled partly from barley malt and partly from other grain, containing not less than 25 per cent. of pure barley malt spirit (which has been separately distilled by a pot-still or similar process at a strength not exceeding 45 per cent. over proof), the whole being matured by storage in wood for a period of not less than two years, and certified by an officer to be whisky so blended and matured per proof gallon	26s.
(2) Blended Whisky, n.e.i., distilled partly from barley malt and partly from other grain, containing not less than 25 per cent. of pure barley malt spirit (which has been separately distilled by a pot-still or similar process at a strength not exceeding 45 per cent. over proof), provided that the blended whisky contains not less than 15 per cent. of Australian pure barley malt spirit and contains not more than 20 per cent. of spirit upon which import duty has been paid, the whole being matured by storage in wood for a period of not less than two years, and certified by an officer to be whisky so blended and matured per proof gallon	26s.
And on and after 1st October, 1935	
(E) (1) Australian Blended Whisky, distilled partly from barley malt and partly from other grain, containing not less than 25 per cent. of pure barley malt spirit (which has been separately distilled by a pot-still or similar process at a strength not exceeding 45 per cent. over proof), the whole being matured by storage in wood for a period of not less than three years, and certified by an officer to be whisky so blended and matured per proof gallon	26s.
(2) Blended Whisky, n.e.i., distilled partly from barley malt and partly from other grain, containing not less than 25 per cent. of pure barley malt spirit (which has been separately distilled by a pot-still or similar process at a strength not exceeding 45 per cent. over proof), provided that the blended whisky contains not less than 15 per cent. of Australian pure barley malt spirit and contains not more than 20 per cent. of spirit upon which import duty has been paid, the whole being matured by storage in wood for a period of not less than three years, and certified by an officer to be whisky so blended and matured per proof gallon	26s.”
By omitting the whole of sub-item (r) and inserting in its stead the following sub-item :—	
“(r) Rum, distilled wholly from sugar, sugar syrup, molasses, or the refuse of sugar cane, by a pot-still or similar process at a strength not exceeding 45 per cent. over proof, matured by storage in wood for a period of not less than two years, and certified by an officer to be pure rum per proof gallon	30s.”

EXCISE DUTIES—*continued.*

Articles.	Rate of Duty.
<i>2.—continued.</i>	
By omitting the whole of sub-item (g) and inserting in its stead the following sub-item :—	
“(g) Blended Rum, distilled wholly from sugar, sugar syrup, molasses, or the refuse of sugar cane, containing not less than 25 per cent. of pure spirit (which has been separately distilled from sugar, sugar syrup, molasses, or the refuse of sugar cane, by a pot-still or similar process at a strength not exceeding 45 per cent. over proof), the whole being matured by storage in wood for a period of not less than two years and certified by an officer to be rum so blended and matured . . . . .	per proof gallon 31s.”
By omitting the whole of sub-item (h) and inserting in its stead the following sub-item :—	
“(h) Gin, distilled from barley malt, grain, grape wine, apples, or other approved fruit and certified by an officer to be pure gin . . . . .	per proof gallon 30s.”
By omitting the whole of sub-item (i) and inserting in its stead the following sub-item :—	
“(i) Liqueurs, as prescribed by Departmental By-laws . . . . .	per proof gallon 30s.”
By omitting the whole of sub-item (j) and inserting in its stead the following sub-item :—	
“(j) Spirit for fortifying Australian wine or used in fortifying Australian wine, subject to Regulations :—	
(1) Spirit used in fortifying wine prior to 13th March, 1930, and entered for home consumption on or after that date :—	
(a) Distilled wholly from the fresh juice of Doradillo grapes . . . . .	per proof gallon 5s.
(b) N.E.I. . . . .	per proof gallon 6s.
(2) Spirit used in fortifying wine on or after 13th March, 1930, and entered for home consumption prior to 25th May, 1933 :—	
(a) Distilled wholly from the fresh juice of Doradillo grapes . . . . .	per proof gallon 10s.
(b) N.E.I. . . . .	per proof gallon 11s.
(3) Spirit used in fortifying wine on or after 13th March, 1930, and entered for home consumption on or after 25th May, 1933, and prior to 5th October, 1933 . . . . .	per proof gallon 9s.
(4) Spirit for fortifying wine or used in fortifying wine on or after 13th March, 1930, and entered for home consumption on or after 5th October, 1933 . . . . .	per proof gallon 6s. 6d.
The duties imposed by this sub-item apply to the spirit whether, at the time of entry for home consumption, it is mixed or not with wine. If the spirit is mixed with wine, the quantity for duty is the total quantity of spirit which has been added to the wine less any allowance for waste, including evaporation waste, which may be prescribed by Regulations.”	
By omitting the whole of sub-item (o) and inserting in its stead the following sub-item :—	
“(o) Spirits, n.e.i. . . . .	per proof gallon 40s.”

## EXCISE DUTIES—continued.

Articles.	Rate of Duty.
6. By omitting the whole item and inserting in its stead the following item :—	
“ 8. Tobacco—	
(A) *Tobacco, hand-made strand . . . . . per lb.	4s. 3d.
Provided that, in the case of tobacco to which this sub-item applies which has been manufactured partly or wholly from imported tobacco leaf upon which import duty at the rate of 5s. 2d. or 5s. 8d. per lb. was paid, the duty payable under this sub-item on that proportion of the hand-made strand tobacco which has been made from such imported tobacco leaf shall be at the rate of 2s. 1d. per lb.	
<b>HAND-MADE TOBACCO.</b> —“Hand-made Tobacco” shall mean tobacco in the manufacture of which all operations are entirely carried on by hand without the aid of machine tools or machinery other than that used in the pressing of the tobacco.	
(B) Tobacco, manufactured, n.e.i., made either from imported leaf or Australian-grown leaf or an admixture of imported leaf and Australian-grown leaf . . . . . per lb.	4s. 6d.
Provided that, in the case of tobacco to which this sub-item applies which has been manufactured partly or wholly from imported tobacco leaf upon which import duty at the rate of 5s. 2d. or 5s. 8d. per lb. was paid, the duty payable under this sub-item on that proportion of the manufactured tobacco which has been made from such imported tobacco leaf shall be at the rate of 2s. 4d. per lb.	
(C) Tobacco, fine cut suitable for the manufacture of cigarettes . . . . . per lb.	7s. 3d.”
7. By omitting the whole item and inserting in its stead the following item :—	
“ 7. Cigars—	
(A) †Hand-made . . . . . per lb.	3d.
† <b>HAND-MADE CIGARS.</b> —“Hand-made Cigars” shall mean cigars in the manufacture of which every operation is performed by hand, provided that moulds may be used.	
(B) Machine-made . . . . . per lb.	1s. 3d.”
8. By omitting the whole item and inserting in its stead the following item :—	
“ 8. Cigarettes, including the weight of the outer portion of each cigarette :—	
(A) †Hand-made . . . . . per lb.	7s. 3d.
‡ <b>HAND-MADE CIGARETTES.</b> —“Hand-made” shall mean that the whole of the operations connected with the filling and completion of cigarettes shall be performed exclusively by hand.	
(B) N.E.I. . . . . per lb.	7s. 6d.”
By adding a new item 11 as follows :—	
“ 11. (A) Petroleum or Shale Products, viz. :—Petrol, Benzine, Benzol, Benzoline, Gasoline, Naptha, Pentane and any other petroleum or shale spirit, having a flash point of under 73 degrees fahrenheit when tested in an Abel Pensky closed test apparatus—	
(1) As prescribed by Departmental By-laws . . . . .	Free
(2) N.E.I. . . . . per gallon	4d.
(B) Petroleum or Shale Distillates, viz. :—Turpentine Substitutes—	
(1) As prescribed by Departmental By-laws . . . . .	Free
(2) N.E.I. . . . . per gallon	4d.
(C) Coal Tar and Coke Oven Distillates suitable for use as petrol substitutes having a flash point of under 73 degrees fahrenheit when tested in an Abel Pensky closed test apparatus—	
(1) As prescribed by Departmental By-laws . . . . .	Free
(2) N.E.I. . . . . per gallon	4d.
And on and after 25th May, 1932	
11. (A) Petroleum or Shale Products, viz. :—Petrol, Benzine, Benzol, Benzoline, Gasoline, Naptha, Pentane and any other petroleum or shale spirit, having a flash point of under 73 degrees fahrenheit when tested in an Abel Pensky closed test apparatus—	
(1) As prescribed by Departmental By-laws . . . . .	Free
(2) N.E.I. . . . . per gallon	5½d.
(B) Petroleum or Shale Distillates, viz. :—Turpentine Substitutes—	
(1) As prescribed by Departmental By-laws . . . . .	Free
(2) N.E.I. . . . . per gallon	6½d.

## EXCISE DUTIES—continued.

Articles.	Rate of Duty.
11.—continued.	
(c) Coal Tar and Coke Oven Distillates suitable for use as petrol substitutes having a flash point of under 73 degrees fahrenheit when tested in an Abel Pensky closed test apparatus—	
(1) As prescribed by Departmental By-laws - - - - -	Free
(2) N.E.I. - - - - - per gallon	5½d."
By adding a new item 12 as follows :—	
" 12. Playing Cards - - - - - per dozen packs	2s."
By adding a new item 13 as follows :—	
" 13. Concentrated Grape Must*—	
(A) For use in the manufacture of Wine, subject to Regulations—	
(1) Not exceeding fifteen degrees Beaumé†	Free
(2) Exceeding fifteen degrees Beaumé†—for each degree Beaumé† or part thereof exceeding fifteen degrees Beaumé†	5d.
per gallon	
(B) N.E.I., subject to Regulations - - - - - per gallon	3d.
" Concentrated Grape Must " includes any must or juice of grapes from which water has been extracted by evaporation, refrigeration or any other method.	
† " Degrees Beaumé " means the specific gravity expressed in degrees as indicated by the use of the Beaumé hydrometer."	
By adding a new item 14 as follows :—	
	" On and after 25th May, 1932
14. Cigarette tubes, paper and papers—	
For each 60 cigarette tubes - - - - -	1d.
For each 60 cigarette papers or the equivalent of 60 cigarette papers - - - - -	1d.
	And on and after 9th March, 1933
14. Cigarette tubes, paper and papers—	
For each 60 cigarette tubes - - - - -	1½d.
For each 60 cigarette papers or the equivalent of 60 cigarette papers - - - - -	1½d."
By adding a new item 15 as follows :—	
	" On and after 25th May, 1932
15. Matches - - - - - per 8,640 matches	6d."
By adding a new item 16 as follows :—	
	" On and after 7th April, 1933
16. Wine produced on or after 7th April, 1933—	
(A) wholly or partly made from dried grapes or extracts therefrom ;	
(B) containing added sugar in any form other than concentrated grape must produced from fresh grapes ; or	
(c) containing honey, glucose or any other sweetening matter prescribed by Departmental By-laws,	
not being—	
(i) natural or artificial sparkling wine ;	
(ii) Vermouth ;	
(iii) wine contained in liqueurs, cocktails or wine cordials ;	
(iv) wine produced from fruit other than grapes ; or	
(v) Medicated Wine, as prescribed by Departmental By-laws ;	
per gallon	20s."
By adding a new item 17 as follows :—	
	" On and after 7th April, 1933
17. Wine produced on or after 7th April, 1933, containing added glycerine	
per gallon	5s."